

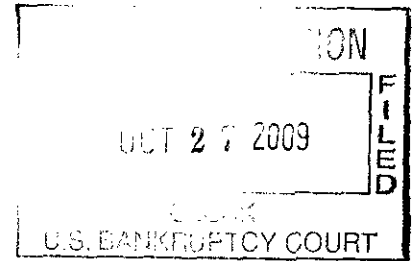


**Actiontec Electronics, Inc.**

760 North Mary Avenue • Sunnyvale • CA • 94085 • Phone (408) 752-7700 • Fax (408) 541-9003 • www.actiontec.com

Date: October 21, 2009

Clerk of the Bankruptcy Court  
United States Bankruptcy Court  
701 East Broad Street – Courtroom 4000  
Richmond, Virginia 23219




**RE: CIRCUIT CITY STORES, INC., et al.,  
CASE NO. 08-35653 (KRH) JOINTLY ADMINISTERED  
UNITED STATES BANKRUPTCY COURT, EASTERN DISTRICT OF VIRGINIA**

Dear Sir or Madam:

We, Actiontec Electronics Inc., are writing you to express to oppose the relief requested in the objection for the total receivables of \$8,117.24 against our claim of \$18,349.38 which we filed the claim under the section 503(b)(9) of 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code") for the value of any goods sold in the ordinary course of business and received by the debtors within 20 days before Nov 10, 2008 (the "Petition Date") (i.e., between Oct 21, 2008 and Nov 9, 2008).

As you can see the attached statement of Circuit City account, we cannot justify the total receivables (chargebacks, returns, and other amount) for \$8,117.24, and they are not related to our 503(b)(9) claim. The receivables, which is \$7,058.69 as shown on the Circuit City statement as a total credit, should be considered against to the transactions before Oct 21, 2008 since there are a lot of another unpaid invoices during the course of business, and they should not be offset against our claim. Therefore, we believe it is not logic and fair when you setoff the receivables against our 503(b)(9) claim for \$18,349.38, and we would like to request the Bankruptcy Court should overrule the Objection as to our claim.

Sincerely,

  
Irene Chen, Controller.

14:56:03

ACTIONTEC ELECTRONICS, INC.

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FUNCTION: ARTB

A/R AGED TRIAL BALANCE BY DUE DATE

DATE: 10/21/2009

FROM: CI007 THRU: CI007 AS OF: 102109 SORTED: CUSTOMER CLASS 1

CUSTOMER GROUP: CUSTOMER CLASS 1 = S

CUS ID	CUSTOMER NAME		CYCLE	CUSTOMER TYPE	ACCT CONTACT	PHONE	CREDIT LIMIT			
CI007	CIRCUIT CITY STORES, INC.		1	OPEN ITEM			500,000.00			
INV NO	TYP	INV DATE	CURRENT	1-30	31-60	61-90	OVER 90	ON HOLD	UNAP CASH*	TOTAL A/R
R31458	R	022508					460.81-			460.81-
CB1742	I	061008					65.83			65.83
CB1748	I	062308					66.11			66.11
CB1754	I	070708					53.19			53.19
R32032	R	072508					0.28-			0.28-
CB1785	I	082508					53.20			53.20
CB1791	I	090508					53.19			53.19
CB1829	I	102708					131.66			131.66
115737	I	091508					8,426.24			8,426.24
115738	I	091508					2,653.46			2,653.46
CB1834	I	103008					21.50			21.50
115765	I	091708					4,571.22			4,571.22
115766	I	091708					3,696.22			3,696.22
115796	I	091908					6,846.32			6,846.32
115826	I	092308					2,653.46			2,653.46
115827	I	092308					3,498.46			3,498.46
115830	I	092408					4,042.34			4,042.34
115846	I	092508					1,058.54			1,058.54
115851	I	092608					7,372.96			7,372.96
R32458	R	111308					1,162.56-			1,162.56-
115880	I	093008					2,127.60			2,127.60
115881	I	093008					3,167.34			3,167.34
115882	I	093008					2,653.46			2,653.46
115916	I	100308					4,761.30			4,761.30
115917	I	100308					8,952.88			8,952.88
R32479	R	111708					1,162.82-			1,162.82-
115940	I	100608					1,053.28			1,053.28
115941	I	100608					5,299.42			5,299.42
R32492	R	112008					497.58-			497.58-
115957	I	100808					4,761.48			4,761.48
115958	I	100808					5,273.90			5,273.90
115971	I	100908					7,348.60			7,348.60
115972	I	100908					7,348.60			7,348.60
115973	I	100908					5,249.00			5,249.00
115974	I	100908					2,624.50			2,624.50
115975	I	100908					3,674.30			3,674.30
115976	I	100908					4,724.10			4,724.10
115983	I	101008					1,582.16			1,582.16
R32505	R	112608					2,106.56-			2,106.56-
R32506	R	112608					1,307.68-			1,307.68-
116015	I	101408					1,053.28			1,053.28
116016	I	101408					3,179.32			3,179.32
116017	I	101408					3,699.24			3,699.24

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 FUNCTION: ARTB A/R AGED TRIAL BALANCE BY DUE DATE DATE: 10/21/2009  
 FROM: CI007 THRU: CI007 AS OF: 102109 SORTED: CUSTOMER CLASS 1

INV NO	TYP	INV DATE	CURRENT	1-30	31-60	61-90	OVER 90	ON HOLD	UNAP CASH*	TOTAL A/R
116037	I	101608					14,224.54			14,224.54
116078	I	102108					2,127.60			2,127.60
116079	I	102108					1,049.80			1,049.80
116082	I	102208					5,632.78			5,632.78
116083	I	102208					2,652.50			2,652.50
116106	I	102408					1,056.80			1,056.80
116223	I	103108					531.90			531.90
116242	I	110308					1,595.70			1,595.70
116265	I	110508					1,595.70			1,595.70
116266	I	110508					2,106.60			2,106.60

PAYMENT	BANK	DATE		
C1007287	10	040307	171.92-	171.92-
C1013620	10	073007	188.48-	188.48-
CUSTOMER TOTALS			149,673.29	360.40- 149,312.89

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GROUP TOTALS				149,673.29	360.40-	149,312.89
PERCENTAGE OF TOTAL				100.24	0.24-	100.00

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